IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.114 OF 2005

The Commissioner of Central Excise,
Mumbai-I. .. Appellant

V/s

M/s. Lal Mining Engg. Works .. Respondents

Shri. K.R. Chaudhary with P.S. Jetly for the Appellant.

Shri. R. Ravindran for the Respondents.

CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 30TH JANUARY, 2006.

P.C.:

1. Heard the learned Counsel for the parties.

The learned Counsel for the Appellant fairly states that he is not aware whether the decisions of the Tribunal relied upon in the impugned order have been challenged by the Revenue. Moreover, the Counsel for the Revenue is unable to show as to how the decision of the Tribunal relied upon in the impugned order is distinguishable in the facts of the present case. In this view of the matter we do not see any error in the order impugned. Accordingly the appeal is dismissed.

(DR.S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)